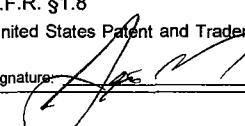


CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office on:
 Date: 9/11/06 Name: Gustavo Siller, Jr., Reg. No. 32,305 Signature: 

**BRINKS
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GILSON
& LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Kiyoshi Sato

Appln. No.: 10/797,794

Filed: March 10, 2004

For: THIN FILM MAGNETIC HEAD
HAVING TOROIDAL COIL AND
MANUFACTURING METHOD OF
THE SAME

Attorney Docket No: 9281-4755

Examiner: Klimowicz, W.J.

Art Unit: 2627

Client Ref. No. N US03022

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached are:

Response to Restriction/Election Requirement; Petition and Fee for Extension of Time (one month)
 Return Receipt Postcard

Fee calculation:

No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$120.00 for a one-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
					Rate	Add'l Fee	or	Rate
Total		Minus			x \$25=			x \$50=
Indep.		Minus			x 100=			x \$200=
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=
					Total	\$	Total	\$

Fee payment:

A check in the amount of \$_____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$120.00.
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

9/11/06

Date

Gustavo Siller, Jr. (Reg. No. 32,305)